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**PART - IIA**  
**GOVERNMENT OF MEGHALAYA**  
**EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT**  
**ORDERS BY THE GOVERNOR**

**NOTIFICATION**

The 27th March, 2010.

**No.ERTS(T)36/2005/190.**—In exercise of the powers conferred by Section 113 of the Meghalaya Value Added Tax Act, 2003 the State Government is pleased to make the following rules to amend the Meghalaya Value Added Tax Rules, 2005, namely :-

1. **Short title and commencement** – (1) These rules may be called the Meghalaya Value Added Tax (Amendment) Rules, 2010.  
  
(2) They shall come into force at once.
2. **Amendment of Rule 2** – In Rule 2 of the Meghalaya Value Added Tax Rules, 2005 (hereinafter referred to as the principal Rules) –
  - (i) In clause (q) for the words “English Calender month”, the words “a quarter of the year” shall be substituted;
  - (ii) After clause (4), the following new clause (v) shall be inserted, namely :-  
  
“(v) “Quarter” in relating to a year means the period of three month calender monthly ending on 30th June or 30th September or 31st December or 31st March”.
3. **Amendment of Rule 18** – In rule 18 of the principal Rules –
  - (i) In sub-rule (1), between the words and figures “Section 31” and “of”, the words and figures “and sub-section (1) of Section 32” shall be inserted;
  - (ii) In sub-rules (7) and (8) between the words and figures “Section 31” and “of” the words and figures “and sub-section (2) of Section 32” shall respectively be inserted.
4. **Amendment of Rule 19** – In rule 19 of the principal Rules for the “and on payment of a fee of rupee fifty per copy” the words and figure “in Form-13” shall be substituted.

5. **Amendment of Rule 30** – In rule 30 of the principal Rules –

- (i) In sub-rule (1), in clause (b) for the words “month” appearing therein, the words “quarter” shall be substituted;
- (ii) For the existing sub-rule (2) the following new sub-rules 2 and 2A shall be substituted, namely–
  - 2. A correct and complete tax return of a tax period shall be submitted by any Dealer liable to pay tax within 21 days of the end of a quarter of the year in Form-5 before the appropriate assessing authority of the area of the dealer and not composite tax under Section 35.
  - 2A. A correct and complete tax return of a tax period shall be submitted by any dealer paying composite tax under Section 17 in Form-3A within 21 days of the end of a quarter of the year before the appropriate assessing authority of the area of the dealer.

6. **Amendment of Rule 39** – In rule 39 of the principal Rules –

- (i) For the existing sub-rule (5) the following new sub-rule (5) shall be substituted, namely,–
  - “(5) no deduction of Tax under Section 106 shall be made in case of supply of goods where such sale is certified by the appropriate assessing authority upon application made by the dealer in Form-24A as being not liable to tax. Such certificate in Form 25-A shall be invariably be embodied in each bill to be presented for payment”.
- (ii) In sub-rule (6), in clause (1) for the words “to the treasury shall enclose” words “through the Treasury shall be enclosed” shall be substituted

7. **Amendment of Rule 64** – In rule 64 of the principal Rules in clause (1), in sub-clause (i) after the punctuation words “University” the punctuation and word, “or” shall be substituted.

8. **Amendment of Rule 78** – In rule 78 of the principal Rules, for the word “monthly” appearing in the second line, the word “quarterly” shall be substituted.

**P. W. INGTY,**

Commissioner & Secretary to the Govt. of Meghalaya,  
Excise, Registration, Taxation & Stamps Department.